

CITY OF SAN JOSE
OFFICE OF THE CITY AUDITOR
Procedure No. M-05

ENTRANCE CONFERENCE

Purpose

To conduct an audit entrance conference with auditee and City Manager representatives to discuss the audit scope, objectives, and audit fieldwork arrangements.

Background

The audit entrance conference serves as the formal kick-off of the audit. During the entrance conference, the City Auditor will normally outline the audit scope, objectives, and process. The background and the expected benefits of the audit will also be discussed, as well as any special audit fieldwork arrangements.

Procedure

Executive Assistant to the City Auditor	1. Contact auditee representatives and the City Manager's Office to schedule the entrance conference.
Audit Staff	2. Include the entrance conference location and schedule in the Job Start Letter (see Procedure No. M-03).
City Auditor, Supervising Auditor, Audit Staff, Auditee Representatives, City Manager's Office Representative	3. Conduct the audit entrance conference.
Audit Staff	<div>4. Make sure that each entrance conference participant is listed in the attendance sheet, including title, department, and phone number.</div> <div>5. Prepare a workpaper summarizing the discussions during the entrance conference.</div> <div>6. File the attendance sheet and the entrance conference summary in the audit workpapers.</div>